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CERTIFICATION

This is to certify that the attached translation is, to the best of my knowledge and belief, a true and accurate translation from Danish into English of the attached Audit of dividend and royalty tax for 2012. I further certify that I am fluent in both Danish and English, and qualified to translate from Danish to English. My qualifications include 14 years of experience as a freelance translator as well as 4 years of experience as an in-house translator and editor.

A handwritten signature in blue ink, appearing to read "Anna-Rebecca Hutt".

Anna-Rebecca Hutt, Contract Attorney
Licensed in DC and Texas only

On the 6 day of June in the year 2022, before me, the undersigned notary public, personally appeared Anna-Rebecca Hutt, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

A handwritten signature in blue ink, appearing to read "J. Michael J. Hutt".

Notary Public





MINISTRY OF TAXATION

Department Head Jens Brøchner

Report

Internal Audit

Audit center Næstved

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J. no. 13-0005403

Plan no. 12-014

Financial year 2012

Audit of Dividend and Royalty tax for 2012**1. Introduction**

The Ministry of Taxation's Internal Audit Office (SIR) has conducted an audit 2012 dividend and royalty tax for 2012.

The purpose of the audit is to assess:

- Whether SKAT has adequately organized the accounting function, including established business procedures and internal controls, which help to ensure correct financial reporting.
- Whether the initiatives implemented by SKAT as a result of previous investigations are comprehensive and sufficient, cf., SIR's audit report of the area dated May 10, 2010, J. No. 09-272022, in which a number of recommendations were made.

2. Prerequisites

The audit included:

- Dividend tax (Business areas 1156, 1157 and 1158)
- Royalty tax (Business areas 1160 and 1161)

In the 2012 accounts, net revenue for dividend tax totaled DKK 6,363.5 million. The revenue for royalty tax is a total of DKK 130.0 million.

SIR has held meetings with Accounting 2, Process and Administration, Settlement Person eCapital, Settlement Business and Settlement Business and Guidance.

The audit also included a visit to Accounting 2, where we were informed about the organization of work and, together with relevant staff, reviewed accounting and reconciliation routines as well as verified business procedures and checks to ensure the accuracy of the accounts.

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In addition to reviewing accounting and reconciliation material, SIR has conducted the collection, review and assessment of relevant material in the form of internal descriptions, guides and business procedures.

The audit did not include auditing of IT systems.

The audit was conducted by Søren Kristensen and Lars Kørvell during the period January 2013 to May 2013.

3. Observations

3.1 Debtors

SIR has reviewed the debtor accounts. All entries come in 3S via TastSelv or by typing of Account 2. Entries where dividend tax is payable are automatically transferred on a daily basis from 3S to SAP38.¹ It is at the time of registration of the declaration that the revenue is registered in SAP38 with the counterpost on a debtor number under debtor account 3000.

Upon payment of dividend tax, after the filing of the tax return, an automatic registration is made at the bank with a technical debtor counterpost. Employees in Accounting 2 continuously make sure to move records from the technical debtor to the correct debtor numbers in debtor account 3000. SIR has reviewed Accounting 2's business procedures for dealing with debtors. The review has shown that the vast majority of claims are settled within a relatively short time. When using TastSelv, the distributor receives an OCR line, which means that the payment goes directly to the debtor account 3000.

The audit has shown that Accounting 2 is continuously advancing claims. Accounting 2 gives two reminders before the claim is transferred to Recovery.

The receivables remain on the individual company codes, even though they are transferred to Recovery. In SAP 38, an automatic change of status of these claims is made so that they appear in the recovery reports.

The audit has shown that few balances of older date remain. In reviewing the most significant outstanding balances, SIR found that they were all legally enforceable and being handled. Among these were a claim including interest of DKK 620 million from a bankruptcy case that was not yet finalized.

While reviewing Accounting 2's monthly checks in connection with the approval of accounts, SIR found that Accounting 2 examined and resolved outstanding items on technical debtors, payment accounts, etc.

¹ Companies must declare the distribution to SKAT. At the same time, the dividend tax withheld from the distribution must be paid to SKAT.

In addition, SIR is of the opinion that dividend control² also contributes to resolving older outstanding positions. A significant part of the errors Accounting 2 finds during the dividend control are due to companies having paid and reported information on dividend recipients³ in TastSelv, but in the event of an error neglect to state the amount. It is SIR's opinion that this type of error did not require Accounting 2 to wait for the semiannual dividend check. In SIR's opinion, this could be done by continuously holding debtor accounts with open credit lines against reports in 3S.

Accounting 2 has stated that "In connection with the handling of open items, reminders are sent for declarations relating to periods not included in the upcoming dividend check. Since July 2010, TastSelv has been designed in a way that the companies thought they had declared when reporting dividend recipients, which has increased the amount of open items. Reminders for declarations has always been predominantly associated with dividend control, where selection is predominantly mechanical."

Partial conclusion

It is SIR's assessment that the outstanding claims per 12.31.2012 were present and enforceable.

It is SIR's opinion that Accounting 2 should resolve on a regular basis the items where companies have paid and reported information on dividend recipients, but have yet to declare.

3.2 Accounting policies - The criterion for recognition

The actual posting of income for dividend tax is done in connection with the registration of the declaration. Dividend tax is thus posted when it is declared whether paid or not. Accounting 2 does not make any accruals with the entry of declarations. It is the time of registration of the declaration that determines when the income is recognized in the accounts.⁴

When paying dividend tax, it is also the time of registration that determines when the payment is recognized in the accounts. The registration of the payment into SKAT's accounts is done simultaneously with the payment, as all payments are registered every day at a bank with an offset-account technical debtor.

Companies must declare and pay dividend tax no later than the 10th of the month after it is agreed to distribute a dividend; if the company's deadline for payment of A-tax is the last business day of the month, the deadline is postponed to the last business day of the month after the month in which the distribution is adopted.

² SKAT conducts a dividend check twice a year, where field 37 on the companies' tax returns is compared against declared dividends registered in 3S; see section 3.6.

³ In addition to declaring and paying dividend tax, the company must report information on the individual dividend recipient.

⁴ For companies that declare via TastSelv, the time of registration is equal to the time of declaration.

If SKAT raises a claim for the withholding of dividend tax from a distribution, the claim is booked as income in connection with the claim being raised. If the SKAT case is lost, the claim is expensed at the time the case is lost.

For Royalty tax, it is also the time of posting the royalty tax that determines when the income is recognized in the accounts. No accrual is made.

When calculating interest rates, the payment deadline is based on the date of adoption.

When refunding dividend tax, it is the time of payment of refund that determines when the refund amount will be expensed. It is SIR's assessment that refund payments are made on an ongoing basis immediately after processing of the application has been completed.

From the accounting certification for company code 6112 December 2012, it appears that at year-end 2012, Accounting 2 had almost 1,300 declarations that needed to be entered. At the end of 2010 and 2011, approximately 4,000 and 2,000 entries needed to be entered, respectively. SIR is thus able to conclude that the number of declarations that need to be entered is decreasing.

SIRs has analyzed the accounting and made an estimate of the total revenue for the 1,300 entries that will only be entered and recognized as income in 2013. The estimate is approximately DKK 56 million and is associated with some uncertainty.

Partial conclusion

SIR finds that SKAT's current way of recognizing dividend tax (entries that are entered by Accounting 2) does not fall within the guidelines/rules laid down by the Budget Guide and The Agency for Modernization. SIR is aware that a working group has been set up in SKAT that at present, is working on making recommendations for accounting policies and recognition criteria for income in SKAT. SIR must request SKAT to ensure that dividend tax is recognized within the guidelines/rules laid down by the Budget Guide and The Agency for Modernization.

3.3 Reconciliation between in-put systems

SIR has found that SKAT does not conduct reconciliations between 3S and SAP38. When reviewing the monthly accounting approvals it appears that in May 2012, declarations are entered corresponding to approx. DKK 1.6 billion in 3S, which erroneously does not empty to SAP38. The error was discovered by the fact that Accounting 2 has many payments from debtors that are not offset. The error has subsequently been fixed.

SIR has been informed that SKAT does not conduct reconciliations between 3S and the subsystems UDBY and IFPA under eKapital.

It is likewise stated that no reconciliation is conducted or other form of verification done to ensure that relevant information in UDBY and IFPA is properly transferred to the annual statements. In 2012, there were items in eKapital that the SLUT-system did not download and which did not initially appear on annual statements. The error is due to the dividend tax rate having been changed from 28% to 27%. The actual error was detected and the SLUT-system has subsequently been fixed.

Partial conclusion

The audit has thus shown that in 2012, errors occurred in which not all data in 3S was transferred to SAP38, likewise not all relevant data in eKapital was correctly transferred to annual statements for individuals. In both cases, the errors were discovered by means other than actual system reconciliation.

It is SIR's assessment that the specific cases where errors occurred in 2012 show how important it is that the systems are reconciled. SIR recommends that SKAT establish reconciliations or other forms of verification to ensure that all data is delivered accurately and completely between systems.

3.4 Refund of dividend tax

For foreign persons, dividend tax is withheld with the distribution. Dividend recipients can apply for a refund if they are covered by a double taxation agreement (DBO) or are from an EU country. The only exception is the so-called "VP scheme" for securities registered in the Danish Central Securities Depository. The VP scheme is an agreement between the custodian banks, the Danish Central Securities Depository, SKAT and the depot customer (the dividend recipient). An agreement that was entered into for 12 countries means that the Danish Central Securities Depository for the registered Danish shares/certificates ensures that dividends are taxed at the correct percentage/amount at distribution, so that the recipient does not have to apply for a refund.

With respect to this, Settlement Person has stated that "the reduced dividend tax can only occur if both the customer and the customer's custodian bank have entered into an agreement. To verify this, effective as of January 1, 2014, eKapital has introduced in the Tax Control Act (skattekontrolløven) a duty for the custodian to report a selection for the so-called VP scheme. A subsequent verification/reconciliation will thus be possible."

In order to receive a refund, the dividend recipient must submit the form to Accounting 2 together with documentation of tax liability to the home country as well as the dividend notification for the dividend received and the withheld dividend tax.

In order to reduce SKAT's resource consumption in connection with reimbursement applications, an agreement has been entered into with 3 banks called the "spreadsheet scheme", where these banks send a refund application on behalf of their customers. The banks are responsible for the refund amount that they request on behalf of customers.

SIR has reviewed and verified Accounting 2's business procedures regarding processing, accounting and payment of refunds. The audit showed that functional separation has been established. In addition, the audit showed that the refund applications received outside the spreadsheet scheme are assessed before the refund amount is paid. In cases where there was insufficient documentation, additional material was requested and applications were rejected if the conditions were not met.

The forms are individually entered so that there is an audit trail, whereas refunds via the spreadsheet scheme are entered as sum items.

The spreadsheets contain the same information as appears in the other applications. Some spreadsheets are attached with documentation of tax liability and dividend notification, while others are not. Accounting 2 has stated that they have a great deal of confidence in the banks and appendices are rarely called for. SIR has been informed that this has only happened twice during the time the spreadsheet system has existed.⁵

If a refund is sought twice for the same share via the form, the system is set up so that a second notification will ensue. However, since refunds through the spreadsheet scheme are entered as sum items, a dividend recipient will be able to apply for refunds more than once for the same share either through the form and the spreadsheet scheme or multiple times through the spreadsheet scheme without it being detected by SKAT.

SIR has found that the refunded dividend tax has increased from approximately DKK 680 million in 2010 to approximately DKK 1,452 million in 2012. SKAT has informed SIR that the increase may be due to Danish companies distributing larger dividends to foreign shareholders, but no documentation has been provided for this.

Partial conclusion

It is SIR's assessment that the planned business procedures and internal controls ensure the correct accounting registration of the refunded dividend tax to foreigners.

For the refund applications outside the spreadsheet scheme, the basis is assessed before any refund is made, whereas the basis under the spreadsheet scheme is rarely evaluated. It is SIR's assessment that SKAT's control of refund requests that originate via the spreadsheet scheme is not sufficient.

It is SIR's opinion that Accounting 2 needs to describe what should be checked / verified before an application is accommodated and more closely inspect the basis for reimbursement under the spreadsheet scheme. It is SKAT's responsibility that the refund application under the spreadsheet scheme is correct before payment is made.

It is SIR's assessment that SKAT needs to better secure itself against making illegitimate dividend tax refunds. The opportunity for this is improved from January

⁵ SKAT has entered into agreements on the "spreadsheet system" with the three banks in 2001, 2005 and 2007, respectively.

1, 2013, when all distributing companies must specify the distribution and report dividend recipient information at the same time.

3.5 Accounting Approval

SIR has reviewed the controls performed by Accounting 2 in connection with the approval of accounts for the 2012 year-end financial statements. The *Guidance for Clearance of Accounts - Local Company Codes* shows which internal checks Accounting 2 should carry out.

The audit has shown that the controls are carried out, printed, dated and signed, after which they are handed over to the department manager, who stores them in his office. The material is also stored electronically.

It is SIR's assessment that the accounts included in the control are continuously followed up on. Open items are continuously examined so that they can be completed or put in the right places. At year-end 2012, there were no significant items on technical debtors, interim accounts, etc., likewise the bank accounts were continuously reconciled and settled with the Modernization Agency.

The monthly accounting approvals for company code 6112 submitted to Accounting 1 show that the month's income and expenses, as well as assets and liabilities have been reviewed. Payments as well as input value for both the period and year to date are stated, as well as the number of declarations that remain to be entered. The account approvals at the end of 2012 show that almost DKK 12 billion has been paid to date, and the input value is approx. DKK 10.8 billion. The figures given correspond to the respective credit and debit movement in the debtor account (account type 3000 - Business areas 1156 and 1157).

In SIR's opinion, the accounting approval in its current form does not provide sufficient information. For example, deposits and input value cannot be read as respective credit and debit movements in the debtor account, since returned revenue is posted on the opposite side of the debtor account. Thus, the stated input value does not contain the returned revenue, just as the stated amount for deposits also contains the offset amount for refunds. *The final monthly report 2012* financial statement shows that revenues for dividend tax totaled DKK 8,712 million and royalty tax totalled DKK 130.0 million.

SKAT's *Guidance for Clearance of Accounts - Local Company Codes* shows how the accounting approval should be structured and what it should contain. It appears from this that the accounting approval should state the number and amount of the entries that remained to be input. In SIR's opinion, items where SKAT risks receiving an expenditure must be mentioned. For example, in 2011, SKAT has recognized as income approx. DKK 620 million incl. interest on a pending bankruptcy case, which may need to be reversed when the case is closed.

Partial conclusion It is SIR's assessment that relevant accounts are regularly followed up on in connection with the monthly accounting approval. Open items are continuously examined so that they can be completed or put in the right places.

It is SIR's assessment that the controls and reconciliations carried out by SKAT in connection with the accounting approval help to ensure the accuracy of the accounts for dividend and royalty tax.

However, in SIR's opinion, the accounting approval itself does not provide sufficient information for compliance with SKAT's *Guidance for Clearance of Accounts - Local Company Codes*. In addition, in SIR's opinion, the accounting approval should mention larger cases where SKAT is very likely to have to reverse previously recognized dividend taxes.

3.6 Reconciliation/probability controls – declaration, reporting and company accounting

Accounting 2 performs a dividend control twice a year, where field 37 on the company tax return (distributed dividend) is checked against the stated dividend entered in 3S. An external IT company assists SKAT in the selection process. In case of missing declarations, Accounting 2 sends up to 2 reminders. Before sending reminders it is verified that there is a basis for reminders. The second reminder provides information on possible daily fines. Several companies that did not respond to the reminders were sent to Action (*Indsats*).

SIR has determined that the option of imposing daily fines has not been exercised, just as the option of estimating the dividend tax has not been exercised by SKAT.

Regarding dividend control, SKAT finds errors where companies have paid and reported dividends in TastSelv, but by mistake, the amount is missing.

eKapital reminds the reporting party if they report fewer dividend recipients than the year before or if the reporting party has not reported in the current year, but did so in previous years.

SKAT conducts no reconciliation between the stated dividend and the reporting.

In 2011, the Copenhagen region carried out a project effort for the 2008 income year, for the companies where there is a difference between the declaration and the reporting. Of 68,000 companies, there were a total of approx. 20,000 companies where there was a difference. Of these, 1,500 were selected for extended control. The project resulted in 160 of the 1,500 companies receiving a total increase of DKK 58 million. The project also led to auditors for some of the companies being reported to the Board of Accountants (*Revisornævnet*), where several of the cases resulted in fines for the auditors.

In the past there were problems with the ability to make reconciliations and controls, but that has been partially rectified now. As of 2012, the non-VP-administered companies (not admitted to trade on a regulated market and not registered with VP) were to report and give a declaration at the same time. As of January 1, 2013, the custodians (the banks) of the VP registered companies/investment funds/investment companies (admitted/not admitted to trading on a regulated market) must report within one month after the distributing companies/investment funds/investment companies have submitted their declaration. For 2012, for the unregistered companies, reconciliation between the declaration and reporting can be carried out.

The Settlement Person has stated here that "a reconciliation can also be done between declaration and reporting for the registered companies/investment funds, etc., but only in the period after January 20, 2013. From 2013, reconciliation will be possible at end of the following month."

Accounting 2 has stated that "reconciliation must be done manually for the approx. 75,000 companies that distribute dividends by merging different Business Object universes."

Partial conclusion

It is SIR's assessment, SKAT now has the possibility for effective control between what the companies declare and what is reported about the individual dividend recipient. An earlier project effort for the non-registered companies has shown that there are many errors and a significant amount is not declared or paid. It is SIR's assessment that SKAT needs to conduct continuous reconciliation of the declared dividend tax and reporting.

In SIR's view, management needs to decide on whether the provisions for imposing fines and discretionary determinations are to be applied as elsewhere in the organization.

3.7 Organization and responsibility in the dividend area

The responsibility for SKAT's process for handling dividend tax is shared by several process owners. There is no defined and central responsibility for the entire process.

Accounting 2 handles the accounting function for dividend tax. The office's tasks include: to enter forms for reporting and declaration, carry out the reminder procedure for missing reports and declarations, processing of refund applications, attestation of tax liability for Danes with foreign shares, accounting tasks for dividends and control and reconciliation of payment and declaration, etc.

Settlement Person is the process owner at eKapital. The Center for eKapital operates eKapital which includes the mandatory reporting obligations under the Tax Control Act, which are not covered by eIndkomst. The process owner for

eKapital has stated that the structure of eKapital is a kind of "warehouse", a "warehouse" where all information is gathered to be used, for example, for the preparation of the annual statement, for the services annex, for SKAT's automated calculation and accounting system, for controls, for compliance, for project efforts and for reconciliation of revenues, dividends, etc. eKapital consists of a number of subsystems, each with its own specific area of information, such as interest rates, dividends, purchase and sale of securities, and contributions to pension schemes. It is up to the users to retrieve and use the collected data.

The SLUT-system has access to retrieve information in the relevant subsystems in eKapital in connection with the generation and printing of annual statements for persons.

Business Accounting (*Afregning Erhverv*), which is the process owner on the dividend declaration, handles the task of developing improved possibilities for TastSelv, which is run as a project in Business Accounting. The purpose of the improvements is to establish a different reporting flow so that it is easier to conduct a correct reporting.

Partial conclusion

It is SIR's assessment that there are many actors and process owners for the area. In SIR's view, overall responsibility (managerial focus) needs to be established for the entire dividend tax management process.

3.8 Follow-up to SIR's investigation of the Revenue from Tax Withholdings on Foreign Shareholders - Dividend Tax (May 2010)

SIR's investigation from May 2010 showed, among other things:

- That there is no reconciliation conducted between the dividends declared by the companies and the dividends reported for the dividend recipients.
- That it was only with great uncertainty that an approximately correct net proceeds from the refund scheme could be calculated from the information contained in SKAT's systems.
- That SKAT lacks reporting/information to be able to calculate the correct net proceeds from the reimbursement scheme.
- That accounting and IT systems do not adequately support the correct calculation of net proceeds from the reimbursement scheme.
- That a dividend tax may be refunded before the tax is paid/reported to SKAT.

SIR recommended, inter alia:

- Establishing overall responsibility for the entire dividend taxation process.
- That a control environment was established to ensure consistency between declaration and reporting of dividend recipients.

Based on the audit report, the Production Forum decided to set up a working group to submit proposals for administrative and systemic changes that could address the unresolved issues in the report.

The working group drew up a number of proposals to better deal with dividend taxation. In the working group's recommendation to the Production Forum on June 27, 2011, the report's conclusions are summarized into two key areas:

1. There is a lack of reconciliation of the dividend tax against such dividend tax that is credited to dividend recipients.
2. Danish dividend tax refunds to foreign dividend recipients and the technical processing thereof lacks audit trails.

Re 1) Lack of reconciliation of dividend tax

The Production Forum considered the working group's proposal on June 27, 2011 and decided that Citizens and Companies, as well as Social Economy, continued to work on the proposal to amend Section 66 of the Withholding Tax Act (*Kildeskatteloven*)⁶ and the resulting process descriptions and possible field locks. It was also recommended to continue working on the proposal for mandatory TastSelv.

In Executive Order No. 1315 of December 15, 2011, on reporting obligations, etc., under the Tax Control Act, changes have been made so that the deadline for declaration, payment and reporting of dividend recipients have become the same. For those companies that are not registered with the Danish Central Securities Depository, the change is made effective for 2012, whereas for the companies/investment funds/investment companies that are registered with the Danish Central Securities Depository, the change is made effective from 2013.

Accounting Business has stated during this audit that the handling of the improvements to TastSelv is run as a project in Accounting Business. It is generally hoped that the new solution for dividend reporting would include, among other things, the following new/improved functions:

- A new reporting flow which means that the company must inform about the recipient of the dividend at the same time that a dividend is declared. The solution checks that there is a recipient for the entire distribution amount, so that a reconciliation of the amount can be done before reporting. In other words, one consolidated reporting flow as opposed to the current solution's two reporting flows.⁷
- A draft mode is being developed where data entered can be saved, edited and reported later.
- Previously reported dividend recipients can be saved and loaded again by new reports.
- The reason for the selected dividend percentage is recorded if a lower dividend percentage is selected.

⁶ When Section 66 of the Withholding Tax Act is mentioned, it is because the proposal from the working group recommends that the declaration date and the reporting date must be the same.

⁷ Settlement Person has stated that "This solution only includes the unregistered companies in the Danish Central Securities Depository, as they have a common duty (declaration and reporting about dividend recipients). The other registered companies, investment funds and investment companies do not have the same duty. They are solely required to declare, whereas the custodian is required to report on the dividend recipient and to disclose which customers they have at the various tax rates, e.g. 0, 15, 25, 27, etc."

The development of a new TastSelv solution for declaration of dividend tax is in process. The project is now working on quality assurance and clarifying the requirements specification, in order to get a more accurate quote on the cost of phase 1. The project is currently focusing solely on completing the requirements specification regarding the new TastSelv solution (phase 1).⁸

The intention has been to commission the improved functionality before the SKAT Account goes into operation. However, the new reporting solution cannot be put into operation before the SKAT Account is launched according to plan in August 2013. It is expected that the current TastSelv solution, which is two separate tracks for declaration of dividends and reporting of beneficiaries will be mandatory to use effective from July 1, 2013. Announcements to this effect are in external consultation at this time. SKAT has announced that it is working towards the new TastSelv solution for declaring dividend tax and reporting dividend recipients to be launched around April 1, 2014. However, no final decision has yet been made on the implementation of the project after the current schedule.

Re 2) Refund of Danish dividend tax to foreign dividend recipients

From the Decision Protocol for the Production Forum on June 27, 2011, it appears that the Production Forum was informed that, in the OECD framework, a working group has been established to work on joint net settlement of dividends to foreign shareholders. SKAT is involved in a pilot project with seven other countries, including several large banks.

SKAT has reported to SIR that the work in the OECD has been ongoing for several years. Various reports have been submitted and several working groups have been set up, and work is being done concurrently in other areas. The EU has a project FATCA agreement with the US on the mutual exchange of information on deposits, accounts, etc., which has been given top priority. In the OECD, a workable model is clear, but it is unclear what the EU's position is on this. The model requires foreign banks to be involved and this will require IT development. Germany, which has a system similar to the Danish reimbursement model, does not quite know yet whether they will join the model. It is SKAT's assessment that it will only be attractive for foreign banks to join if several countries or, for example, a large country like Germany decides to join the model. At the same time, SKAT is working to extend the net settlement model to several countries.

Partial conclusion

SKAT has stated that the new TastSelv solution for declaration of dividend tax and reporting of dividend recipients is in process and work is being carried out towards implementation around April 1, 2014. When the new TastSelv solution is implemented, the declaration (registration of income) will more closely follow the payment.

The rules have now been changed so that the deadline for declaring dividend tax and reporting dividends is the same, but it continues to be done in two flows.

⁸ There is currently no decision taken on a timetable for the development of the other phases of the new TastSelv solution, including whether there should be one overall reporting flow.

There is currently no final decision in SKAT to extend the TastSelv solution to one flow, as the working group proposed in the approach to the production forum.⁹ SIR finds today that SKAT does not make a reconciliation between declarations and reporting of dividend recipients. In SIR's opinion, new rules with the same deadline for declaration and reporting have made it much easier to make such a reconciliation. SIR considers it necessary for SKAT to reconcile the declared dividend with reporting on dividend recipients, because declaration and reporting continue to be made in two flows.

SIR notes that SKAT, together with other OECD countries, is working on a common net settlement of dividends to foreign shareholders and that a viable model is ready. However, SKAT is dependent on the participation of foreign banks as well as major countries joining the model. In SIR's opinion, SKAT has made a satisfactory effort in relation to introducing a joint net settlement of dividends to foreign shareholders.

In the Investigation into the Revenue Generated from the Withholding Tax on Foreigners – Dividend Tax (May 2010), SIR recommended that overall responsibility be established for the entire dividend tax management process. SIR continues to believe that overall responsibility should be established.

In addition, SIR has no comments regarding the follow-up of the study (May 2010), and the measures SKAT has taken in relation to the Production Forum's recommendation.

4. Conclusion and remarks

4.1 Conclusion

On the basis of the conducted audit, it is SIR's *overall* assessment that the management in the dividend and royalty areas has functioned *not to full satisfaction*.

Overall, it is SIR's assessment that relevant accounts are regularly followed up in connection with the monthly accounting approval. Open records are continuously examined so that they can be resolved or put in the right places. It is SIR's assessment that the checks and reconciliation that SKAT performs in connection with the accounting approval contribute to ensuring the accuracy of the accounts. In addition, it is SIR's assessment that the outstanding receivables per 12.31.2012 were present as well as legally enforceable.

On the initiatives implemented by SKAT as a result of a previous study, SIR finds that the new TastSelv solution for declaring dividend tax and reporting on dividend recipients is in process and SKAT has stated that work is being done to

⁹ Today, the non-VP-registered companies make both the declaration of dividend tax and the reporting of dividend recipients. For the VP-registered companies, the custodian bank/VP reports to SKAT, while the company itself declares the dividend tax to SKAT. The custodian bank informs the company of the amount to be declared, as these companies do not know its shareholders and thus the amount to be declared.

enable the solution to be put into operation around April 1, 2014. When the new TastSelv solution is implemented, the declaration (registration of income) will more closely follow the payment.

The rules have been changed so that the deadline for declaring dividend tax and reporting on dividend recipients is the same, but it remains in two flows. It has not currently been decided in SKAT to extend the TastSelv solution to one flow.

SIR notes that today, SKAT does not make a reconciliation between the declared dividend and the reporting of dividend recipients. SIR is of the opinion that new rules with the same deadline for declaring and reporting have made it much easier to make such a reconciliation. SIR considers it necessary for SKAT to reconcile the declared dividend with reporting on dividend recipients, because declaration and reporting continue to be made in two flows.

In SIR's opinion, SKAT has made a satisfactory effort in relation to introducing a joint net settlement of dividends to foreign shareholders.

In its assessment, SIR also emphasized the following:

- SIR finds that SKAT's current way of recognizing dividend tax (entries that are entered by Accounting 2) does not fall within the guidelines/rules established by the Budget Guide and The Agency for Modernization. SIR must request SKAT to ensure that dividend tax is recognized within the guidelines/rules laid down by the Budget Guide and The Agency for Modernization.
- The audit has shown that in 2012, errors occurred where all data in 3S was not transferred to SAP38, and all data in eKapital was not correctly transferred to the Annual Statements. In both cases, the errors were discovered by means other than actual system reconciliation. It is SIR's assessment that the specific cases where errors have occurred in 2012 show how important it is that the systems are reconciled. SIR recommends that SKAT establish reconciliations or other forms of control to ensure that all data is delivered accurately and completely between systems.
- It is SIR's assessment that the arranged business processes and internal controls ensure a correct accounting record of the refunded dividend tax to foreigners.
- It is SIR's assessment that, for the refund requests outside the spreadsheet scheme, the basis for the refund payment is evaluated, while the basis for the spreadsheet scheme is rarely evaluated. It is SIR's assessment that SKAT's control of refund requests that come via the spreadsheet scheme is not sufficient. It is SIR's opinion that Accounting 2 should describe what needs to be checked/ensured before accommodating requests and to more closely examine the basis for reimbursement under the spreadsheet scheme. It is SKAT's responsibility that refund requests under the spreadsheet scheme are correct before payment is made.

- It is SIR's assessment that the accounting approval itself does not provide sufficient information for compliance with SKAT's *Guidance for Clearance of Accounts - Local Company Codes*. In addition, it is SIR's opinion that the approval of the accounts should mention major cases where SKAT is very likely to have to reverse previously recognized dividend taxes.
- It is SIR's opinion that management should decide whether the provisions for imposing fines and for taking discretion determinations are applied as elsewhere in the organization.
- It is SIR's assessment that there are many actors and process owners for the dividend area. In SIR's opinion, there needs to be established an overall responsibility (managerial focus) for the entire dividend tax management process.

4.2 Comments

During the audit, SIR has identified issues that SIR recommends SKAT to follow up on.

The comments contained in the report text are reproduced below, indicating the importance for follow-up, cf. scale in Appendix A.

Section	Comments	Importance
3.2.	Clear rules for accounting policies are needed. Dividend tax revenue should be recognized so that they are recognized within the guidelines/rules established by the Budget Guide and The Agency for Modernization.	1
3.7	There is a need to establish overall responsibility (managerial focus) for the entire dividend tax management process.	1
3.3	There is a need for a reconciliation or other form of control to be established to ensure that all data is delivered accurately and completely between systems.	1
3.6 3.8	There is a need for a reconciliation between declaration and reporting.	1
3.6	There is a need for management to decide whether the provisions for imposing fines and for taking discretion determinations are applied as elsewhere in the organization.	1
3.4	There is a need for SKAT to better safeguard against the illegitimate refund of dividend tax.	2
3.5	There is a need to adjust the monthly accounting approval so that the information value is increased and in compliance with SKAT's <i>Guidance for Clearance of Accounts - Local Company Codes</i> .	2
3.4	There is a need for the business processes for refund payments to describe what must be checked/ensured before requests are accommodated	3

5. Hearing

The report has been in consultation in Accounting 2, Payment & Accounting, Settlement Person, Settlement Business as well as Process and Administration.

Consultation responses have been received from Accounting 2, Payment & Accounting, Settlement Person and Settlement Business. Factual clarifications and comments are incorporated or italicized in the report to the extent possible,

In addition, Accounting 2 and Settlement Person have provided the following consultation responses (part of consultation responses that are of a more informative nature):

Accounting 2 has stated "that when the TastSelv solution is introduced as expected by July 1, 2013, it will be with the current 2 flows. Therefore, there should continue to be a focus on introducing a new TastSelv that is in one flow."

Settlement Person has stated "that Settlement Person is focused on improving possibilities for banks and other reporting entities to make their reports. Settlement Person is initiating a project to renew the old TS-Tele reporting schemes and replace them with FTP gateway and TastSelv solutions. The idea is to look at whether, for the entire dividend area, a common sustainable solution can be found that can satisfy both types of reporting entities (banks and companies) regarding the dividend recipients."

eCapital has consistently focused on whether further measures can be taken to ensure the correct withholding of dividend tax (the correct dividend percentage). The most recent measures have focused on the banks' customer registration of the deposits, thus ensuring that the recipient of the dividend tax is now also the type that the withholding percentage indicates, e.g.

- ▶ *an active business/company, etc.*
- ▶ *an investment company, an investment fund, a company, etc.*
- ▶ *a person*
- ▶ *a person with a deposit registered under the so-called VP scheme*

Likewise, the actual tax withheld must be reported as of January 1, 2011. This means that SKAT now has the possibility of crediting the actual tax withheld over the year-end statement, and not, as now, automatically crediting 27% for a person or a personally owned business, etc.

Since the last audit report, eKapital has been amended by the Tax Control Act so that there is a mandatory reporting requirement on dividends/distributions to tax-free pension depot accounts and that there generally in the mandatory reporting from the custodian bank on distribution of dividends, shall be reported the CVR/SE no. for the company or the investment fund/department the distribution originates from.

The latter, so that the statement from which the distribution originates can be linked to the custodian banks' reports on the dividend recipients, and in this way a reconciliation could be made of the two different reports.

Last but not least, as part of the tax reform catalog with additional reports, eKapital offered to be able to introduce a legal basis to the issuing companies of shares and prove that they had a duty to tell SKAT and the custodian banks very early in the start of the income year through the VP registration, who they were as type of distributor, thus linking the administration of the dividend task outside of SKAT with the dividend administration within all of SKAT (the annual statement and crediting, the company tax declaration and the dividend administration in Accounting 2 together).

Unfortunately, it seems that this measure did not succeed to come into effect from the 2014 income year, but is postponed to 2015/2016 ".



Torben Ersbøll



Lars Kørvell

Appendix A

Conclusion

The conclusions contained in the report text are reproduced with the following grade scale, cf. the National Audit Office's Audit Standard for annual auditing.

- **Very satisfactory:** *The company has met all essential standards and no improvements are needed in the investigated areas.*
- **Satisfactory:** *The company has met most of the essential standards, but there are some areas where there is a basis for improvement.*
- **Not entirely satisfactory:** *The company has not met several of the essential standards. Improvements must be made.*
- **Unsatisfactory:** *The company has not met most of the essential standards. Improvements need to be made as soon as possible.*

Comments

The comments that are contained in the report text are reproduced below with an indication of importance for follow-up per the following scale:

1. **Substantial weakness:** This is considered a critical problem that should be assessed immediately by the responsible Director of Accounting as it may result in:
 - a. *Significant informational errors in accounting/bookkeeping due to material errors or omissions; and/or*
 - b. *Violation of applicable laws, regulations and guidelines.*

2. **Considerable weakness:** This is considered a problem that needs to be addressed as it can lead to:
 - a. *Inaccuracies in accounting/bookkeeping; and/or*
 - b. *Lack of control in the audited organizational unit or process.*

3. **Minor weakness:** This is a problem of a more formal character, whose solution will lead to:
 - a. *Improvement in the quality of the audited area; and/or*
 - b. *Improvement in the efficiency of the audited area.*

**SKATTEMINISTERIET**

Departementschef Jens Brøchner

Rapport

Intern Revision

Revisionscenter Næstved

ntemrevision@skm.dk

30. maj 2013

J.nr. 13-0005403

Plannr. 12-014

Finansår 2012

Revision af udbytte- og royaltyskat for 2012**1. Indledning**

Skatteministeriets Interne Revision (SIR) har gennemført en revision af udbytte- og royaltyskat for 2012.

Formålet med revisionen er at vurdere:

- Om SKAT har tilrettelagt regnskabsfunktionen på en tilfredsstillende måde, herunder etableret forretningsgange og interne kontroller, der medvirker til at sikre en korrekt regnskabsaflægning.
- Om de initiativer som SKAT har sat i værk som følge af tidligere undersøgelser er dækkende og tilstrækkelige, jfr. SIRs revisionsrapport af området d. 10. maj 2010 jnr. 09-272022, hvori der blev givet en række anbefalinger.

2. Forudsætninger

Revisionen har omfattet:

- Udbytteskat (Forretningsområde 1156, 1157 og 1158)
- Royaltyskat (Forretningsområde 1160 og 1161)

I regnskabet for 2012 er nettoindtægterne for udbytteskat på i alt 6.363,5 mio. kr., mens indtægterne for royaltyskat er på i alt 130,0 mio. kr.

SIR har holdt møder med Regnskab 2, Proces og Administration, Afregning Person eKapital, Afregning Erhverv samt Afregning Erhverv og Vejledning.

Revisionen har endvidere omfattet besøg hos Regnskab 2, hvor vi blev orienteret om arbejdstilrettelæggelsen og sammen med relevante medarbejdere gennemgik bogførings- og afstemningsrutiner samt efterprøvede forretningsgange og kontroller som sikrer regnskabs rigtighed.

*Læst**31.5.13*

Ved siden af gennemgang af bogførings- og afstemningsmateriale har SIR foretaget indsamling, gennemgang og vurdering af relevant materiale i form af interne beskrivelser, vejledninger og forretningsgange.

Revisionen har ikke omfattet revision af IT-systemer.

Revisionen er gennemført af Søren Kristensen og Lars Kørvell i perioden januar til maj 2013.

3. Observationer

3.1 Debitorer

SIR har gennemgået debitorkontiene. Alle angivelser kommer i 3S, via TastSelv eller ved tastning af Regnskab 2. Angivelser, hvor der skal betales udbytteskat, overføres dagligt automatisk fra 3S til SAP38¹. Det er ved tidspunktet for registrering af angivelsen, at indtægten registres i SAP38 med modpost på et debitornummer under debitorkonto 3000.

Ved indbetaling af udbytteskat, efter indsendelse af papirangivelse, foretages en automatisk registrering på bank med modpost teknisk debitor. Medarbejdere i Regnskab 2 sørger løbende for at flytte poster fra teknisk debitor til de rigtige debitornumre på debitorkonto 3000. SIR har gennemgået Regnskab 2's forretningsgange omkring behandling af debitorer. Gennemgangen har vist, at langt de fleste fordringer bliver udlignet inden for relativ kort tid. Ved brug af TastSelv får udlodder en OCR linje, som medfører at betalingen går direkte på debitorkonto 3000.

Revisionen har vist, at Regnskab 2 rykker løbende for fordringer. Regnskab 2 rykker 2 gange inden fordringen overdrages til Inddrivelse.

Fordringerne bliver stående på de enkelte firmakoder, selvom de bliver overdraget til Inddrivelse. I SAP 38 foretages en automatisk ændring af status på disse fordringer, så de fremkommer på de rapporter Inddrivelse trækker.

Revisionen har vist, at der henstår få saldi af ældre dato. Ved gennemgang af de væsentligste åbentstående saldi konstaterede SIR, at de alle var retskraftige og under behandling. Heriblandt en fordring inkl. renter på 620 mio. kr. som vedrører en konkurssag som endnu ikke er afsluttet.

Under gennemgang af Regnskab 2's månedlige kontroller i forbindelse med regnskabsgodkendelsen konstaterede SIR, at Regnskab 2 undersøgte og opløste åbentstående poster på teknisk debitorer, indbetalingskonti mv.

¹ Selskaber skal angive udlodningen til SKAT. Samtidig skal den indeholdte udbytteskat af udlodningen indbetales til SKAT.

Det er derudover SIRs opfattelse, at udbyttekontrollen² ligeledes bidrager til at få opløst ældre åbenstående poster. En væsentlig del af de fejl Regnskab 2 konstaterer under udbyttekontrollen skyldes, at selskaber har betalt og indberettet oplysning om udbyttemodtagere³ i TastSelv, men ved en fejl mangler at angive beløbet. Det er SIRs opfattelse, at den type fejl behøvede Regnskab 2 ikke at vente med at finde ved den halvårslige udbyttekontrol. Efter SIRs opfattelse kunne det ske ved løbende at holde debitoronti med åbentstående kreditposter op imod indberetninger i 3S.

Regnskab 2 har hertil oplyst, at "I forbindelse med behandlingen af åbne poster rykkes for angivelser, som vedrører perioder, som ikke indgår i forstkommende udbyttekontrol. TastSelv fra juli 2010 har været udformet på en måde, så selskaberne troede de havde angivet, når de havde indberettet udbyttemodtagere, hvilket har øget mængden af åbne poster. Rykning for angivelser har altid altovervejende været i forbindelse med udbyttekontrollen, hvor udsøgningen altovervejende sker maskinelt".

Delkonklusion

Det er SIRs vurdering, at de åbentstående fordringer pr. 31.12.2012 var til stede og retskraftige.

Det er SIRs opfattelse, at Regnskab 2 løbende bør opløse de poster, hvor selskaber har betalt og indberettet oplysning om udbyttemodtagere, men mangler at angive.

3.2 Regnskabspraksis - Indregningskriteriet

Selve bogføringen af indtægt for udbytteskat sker i forbindelse med registreringen af angivelsen. Udbytteskat bliver således bogført, når den er angivet uanset om den er betalt eller ej. Regnskab 2 foretager ikke nogen periodisering ved tælling af angivelser. Det er tidspunktet for registrering af angivelsen som afgør, hvornår indtægten bliver indtægtsført i regnskabet.⁴

Ved indbetalingen af udbytteskat er det ligeledes tidspunktet for registreringen der afgør, hvornår indbetalingen bliver indregnet i regnskabet. Registreringen af indbetalingen i SKATs regnskab sker samtidig med indbetalingen, idet alle indbetalinger, hver dag bliver registreret på bank med modkonto teknisk debitor.

Selskaber skal senest angive og betale udbytteskat den 10. i måneden efter, at det er vedtaget at udlodde udbytte – hvis selskabets frist for betaling af A-skat er den sidste bankdag i måneden, er fristen udsat til den sidste bankdag i måneden efter den måned, hvor udlodningen er vedtaget.

² SKAT foretager 2 gange om året en udbyttekontrol, hvor felt 37 på selskabernes selvangivelse holdes op imod angivet udbytte registreret i 3S – se afsnit 3.6.

³ Udover at angive og betale udbytteskat, skal selskabet indberette oplysning om den enkelte udbyttemodtager.

⁴ For selskaber som angiver via TastSelv er registreringstidspunktet lig med angivelsestidspunktet.

Rejser SKAT krav om indeholdelse af udbytteskat af en udlodning bogføres kravet som en indtægt i forbindelse med at kravet bliver rejst. Taber SKAT sagen udgiftsføres kravet på tidspunktet, hvor sagen tabes.

For Royaltyskat er det ligeledes tidspunktet for bogføring af royaltyskat som afgør, hvornår indtægten bliver indregnet i regnskabet. Der foretages ingen periodisering.

Ved renteberegning tages der udgangspunkt i betalingsfristen, som afhænger af vedtagelsesdatoen.

Ved refusion af udbytteskat er det tidspunktet for udbetaling af refusion, der afgør, hvornår refusionsbeløbet bliver udgiftsført. Det er SIRs vurdering, at der foretages løbende udbetaling af refusion, umiddelbart efter at sagsbehandlingen om anmodning er afsluttet.

Af regnskabsgodkendelsen for firmakode 6112 december 2012 fremgår, at Regnskab 2 ultimo 2012 havde knap 1.300 angivelser som manglede at blive tastet. Ultimo 2010 og 2011 manglede henholdsvis ca. 4.000 og 2.000 angivelser at blive tastet. SIR kan således konstatere, at antallet af angivelser der mangler at blive tastet, er faldende.

SIRs har analyseret bogføringen og foretaget et skøn af de samlede indtægter for de 1.300 angivelser, som først bliver tastet og indtægtsført i 2013. Skønnet er ca. 56 mio. kr. og er forbundet med en vis usikkerhed.

Delkonklusion

SIR finder, at SKATs nuværende måde at indtægtsføre udbytteskat på (angivelser som bliver tastet af Regnskab 2) ikke ligger indenfor de retningslinjer/regler som Budgetvejledningen og Moderniseringsstyrelsen har fastsat. SIR er bekendt med, at der er nedsat en arbejdsgruppe i SKAT som pt. arbejder med at komme med anbefalinger til regnskabspraksis og indregningskriterier for indtægter i SKAT. SKAT bør sikre sig, at udbytteskat bliver indregnet indenfor de retningslinjer/regler som Budgetvejledningen og Moderniseringsstyrelsen har fastsat.

3.3 Afstemning til fødesystemer

SIR har konstateret, at SKAT ikke foretager afstemning mellem 3S og SAP38. Ved gennemgang af de månedlige regnskabsgodkendelser fremgår, at der i maj måned 2012 er tastet angivelser svarende til ca. 1,6 mia. kr. i 3S som ved en fejl ikke tømtes til SAP38. Fejlen bliver opdaget ved at Regnskab 2 har mange indbetalinger fra debitorer som ikke bliver udlignet. Fejlen er efterfølgende blevet rettet.

SIR har fået oplyst, at SKAT ikke foretager afstemning mellem 3S og delsystemerne UDBY og IFPA under eKapital.

Det er ligeledes oplyst, at der ikke foretages afstemning eller anden form for kontrol af, at relevante oplysninger i UDBY og IFPA overføres korrekt til årsopgørelserne. I 2012 har der været poster i eKapital som SLUT-systemet ikke har hentet og som dermed i første omgang ikke kom med på årsopgørelser. Fejlen skyldes at udbytteskatteprocenten var blevet ændret fra 28% til 27%. Den konkrete fejl blev opdaget og SLUT-systemet er efterfølgende blevet rettet.

Delkonklusion

Revisionen har således vist, at der i 2012 er sket fejl, hvor ikke alle data i 3S er overført til SAP38, ligesom ikke alle relevante data i eKapital blev overført korrekt til årsopgørelser for personer. Fejlene er i begge tilfælde blevet opdaget af anden vej end egentlige afstemning mellem systemer.

Det er SIRs vurdering, at de konkrete tilfælde, hvor der er sket fejl i 2012 viser, hvor vigtigt det er, at der bliver foretaget afstemning mellem systemerne. SKAT bør etablere afstemninger eller anden form for kontrol som sikrer, at alle data leveres nøjagtigt og fuldstændigt mellem systemerne.

3.4 Refusion af udbytteskat

For udlændige indeholdes der udbytteskat ved udlodningen. Udbyttmodtagere kan søge refusion, hvis de er omfattet af en dobbeltbeskatningsoverenskomst (DBO) eller er fra et EU land. Eneste undtagelse er den såkaldte "VP-ordning", for værdipapirer indskrevet i Værdipapircentralen. VP-ordningen er en aftale mellem depotbankerne, Værdipapircentralen, SKAT og depotkunden (udbyttmodtageren). Der er for 12 lande indgået en aftale som betyder, at Værdipapircentralen for de indskrevne danske aktier/beviser sørger for, at der ved udlodning sker indeholdelse af udbytteskat med den korrekte procent/beløb, således at udbyttmodtager ikke skal søge om refusion.

Afregning Person har hertil oplyst, at "den nedsatte udbytteskat kun kan ske, hvis både kunden og kundens depotbank har indgået en aftale. For at kontrollere dette, har eKapital med virkning fra 1. januar 2014 i Skattekontrolloven indført en pligt for depotføreren om at indberette en markering for den såkaldte VP-ordning. En efterfølgende kontrol/afstemning bliver herved mulig".

For at opnå refusion skal udbyttmodtager indsende blanket til Regnskab 2 sammen med dokumentation for skattepligt til hjemlandet samt udbyttmeddelelse om modtaget udbytte og indeholdt udbytteskat.

For at reducere SKATs ressourceforbrug i forbindelse med anmodning om refusion, er der indgået en aftale med 3 pengeinstitutter kaldet "regnearksordningen", hvor disse pengeinstitutter sender refusionsanmodning på deres kunders vegne. Pengeinstitutterne står inde for det refusionsbeløb, som de anmoder om på kundernes vegne.

SIR har gennemgået og efterprøvet Regnskabs 2's forretningsgange omkring behandling, bogføring og udbetaling af refusion. Revisionen viste, at der er etableret funktionsadskillelse. Derudover viste revisionen, at de modtagne refusionsanmodninger udenfor regnearksordningen vurderes før refusionsbeløbet bliver udbetalt. I de tilfælde, hvor der ikke var tilstrækkelig dokumentation blev der anmodet om yderligere materiale, ligesom anmodninger blev afslået, hvis betingelserne ikke var opfyldt.

Blanketterne testes enkeltvis, således at der er et kontrolspor, mens refusion via regnearksordningen testes som sumposter.

Regnearkene indeholder de samme oplysninger som fremgår af de øvrige anmodninger. Nogle regneark er vedlagt dokumentation for skattepligt og udbyttemeddelelse, mens andre ikke er. Regnskab 2 har oplyst, at de i vid udtrækning har tillid til pengeinstitutterne og bilag indkaldes sjældent. SIR har fået oplyst, at dette kun er sket 2 gange i den tid regnearksordningen har eksisteret⁵.

Bliver der via blanket søgt refusion 2 gange for den samme aktie, er systemet sat således op, at der vil komme en advisering 2. gang. Men da refusioner via regnearksordningen testes som sumposter, vil en udbyttemodtager kunne søge refusion mere end en gang for den samme aktie enten både via blanket og regnearksordningen eller flere gange via regnearksordningen uden at det ville blive opdaget af SKAT.

SIR har konstateret, at refunderet udbytteskat er steget fra ca. 680 mio. kr. i 2010 til ca. 1.452 mio. kr. i 2012. SKAT har overfor SIR oplyst, at stigningen kan skyldes, at danske selskaber udlodder større udbytte til udenlandske aktionærer, men ikke fremlagt dokumentation herfor.

Delkonklusion

Det er SIRs vurdering, at de tilrettelagte forretningsgange og interne kontroller sikrer en korrekt regnskabsmæssig registrering af refunderet udbytteskat til udlændige.

For refusionsanmodningerne udenfor regnearksordningen bliver grundlaget vurderet før der sker udbetaling af refusion, mens grundlaget under regnearksordningen kun sjældent vurderes. Det er SIRs vurdering, at SKATs kontrol med refusionsanmodninger, der kommer via regnearksordningen ikke er tilstrækkelig.

Det er SIRs opfattelse, at Regnskab 2 bør beskrive, hvad der skal kontrolleres/påses inden anmodning imødekommes og i højere grad påse grundlaget for refusion under regnearksordningen. Det er SKATs ansvar, at anmodning om refusion, under regnearksordningen, er korrekt inden der foretages udbetaling.

Det er SIRs vurdering, at SKAT bør sikre sig bedre imod, at der ikke sker uretmæssig refusion af udbytteskat. Muligheden herfor er blevet forbedret fra 1. ja-

⁵ SKAT har indgået aftalerne omkring "regnearksordningen" med de 3 pengeinstitutter i henholdsvis 2001, 2005 og 2007.

nuar 2013, hvor alle udloddende selskaber skal angive udlodningen og indberette oplysning om udbyttemodtager samtidigt.

3.5 Regnskabsgodkendelse

SIR har gennemgået de kontroller Regnskab 2 har udført i forbindelse med regnskabsgodkendelsen for regnskabet ultimo 2012. Af *Vejledning regnskabsafslutning – lokale firmakoder* fremgår, hvilke interne kontroller Regnskab 2 skal foretage.

Revisionen har vist, at kontrollerne bliver udført, udskrevet, dateret og underskrevet, hvorefter de bliver afleveret til afdelingslederen, som opbevarer dem på sit kontor. Materialet opbevares også elektronisk.

Det er SIRs vurdering at der løbende bliver fulgt op på de konti, som kontrollen omfatter. Åbentstående poster bliver løbende undersøgt, således at de kan blive opløst eller placeret de rigtige steder. Ultimo 2012 står der ikke væsentlige poster på tekniske debitorer, interimskonti mv., ligesom bankkontiene løbende bliver afstemt og udlignet med Moderniseringsstyrelsen.

Af de månedlige regnskabsgodkendelser for firmakode 6112 som fremsendes til Regnskab 1 fremgår, at månedens indtægter og udgifter, samt aktiver og passiver er gennemgået. Indbetalinger samt tastede værdi både for perioden samt år til dato er oplyst, ligesom antallet af angivelser, som mangler at blive tastet er oplyst. Af regnskabsgodkendelsen ultimo 2012 fremgår, at der år til dato er indbetalt knap 12 mia. kr. og den tastede værdi er på ca. 10,8 mia. kr. De oplyste tal svarer til henholdsvis kredit og debit bevægelsen på debitorkontoen (artskonto 3000 – Forretningsområde 1156 og 1157).

Det er SIRs opfattelse, at regnskabsgodkendelsen i sin nuværende form ikke giver tilstrækkelige informationer. Eksempelvis kan indbetalinger og tastede værdi ikke aflæses som henholdsvis kredit og debitbevægelserne på debitorkontoen, idet tilbageførte indtægter bliver posteret i modsat side på debitorkontoen. Den oplyst tastede værdi indeholder således ikke de tilbageførte indtægter, ligesom det oplyste beløb for indbetalinger også indeholder de udlignede beløb for tilbageførsler. Af regnskabet *Den endelige månedsrapport 2012* fremgår, at indtægterne for udbytteskat er på i alt 8.712 mio. kr. og for royaltyskat er på i alt 130,0 mio. kr.

Af SKATs *Vejledning regnskabsafslutning – lokale firmakoder* fremgår, hvorledes regnskabsgodkendelsen skal opbygges og hvad den skal indeholde. Det fremgår heraf, at der i regnskabsgodkendelsen skal oplyses antal og beløb for de angivelser, som manglede at blive tastet. Efter SIRs opfattelse burde poster hvor SKAT risikerer at få en udgift, være nævnt. Eksempelvis har SKAT i 2011 indtægtsført ca. 620 mio. kr. inkl. renter vedrørende en ikke afgjort konkurssag, som muligvis skal tilbageføres, når sagen afsluttes.

Delkonklusion Det er SIRs vurdering, at der løbende bliver fulgt op på relevante konti i forbindelse med den månedlige regnskabsgodkendelse. Åbentstående poster bliver løbende undersøgt, således at de kan blive opløst eller placeret de rigtige steder.

Det er SIRs vurdering, at de kontroller og afstemninger SKAT udfører i forbindelse med regnskabsgodkendelsen medvirker til at sikre regnskabets rigtighed for udbytte- og royaltyskat.

Det er dog SIRs opfattelse, at selve regnskabsgodkendelsen ikke giver tilstrækkelige informationer og dermed lever op til SKATs *Vejledning regnskabsafslutning – lokale firmakoder*. Derudover er det SIRs opfattelse, at regnskabsgodkendelsen burde nævne større sager, hvor SKAT med stor sandsynlighed risikerer at skulle tilbageføre tidligere indtægtsførte udbytteskatter.

3.6 Afstemninger/sandsynlighedskontrol – angivelse, indberetning og selskabets regnskab

Regnskab 2 foretager 2 gange om året en udbyttekontrol, hvor felt 37 på selskabernes selvangivelse (udloddet udbytte) holdes op imod angivet udbytte tastet i 3S. Et eksternt IT-firma bistår SKAT ved udsøgningen. Ved manglende angivelse udsender Regnskab 2 op til 2 rykkere. Forinden der udsendes rykkere kontrolleres det, at der er grundlag for at rykke. I 2. rykkerskrivelse anføres oplysning om mulige dagbøder. Adskillige selskaber, som ikke har reageret på rykkerne er sendt til Indsats.

SIR har konstateret, at muligheden for at pålægge dagbøder ikke har været taget i brug, ligesom muligheden for skønsmæssigt at fastsætte udbytteskatten heller ikke anvendes af SKAT.

Ved udbyttekontrollen finder SKAT de fejl, hvor selskaber har betalt og indberettet udbytte i TastSelv, men ved en fejl mangler at angive beløbet.

eKapital rykker de indberetningspligtige såfremt de indberetter færre udbyttemodtagere end året før eller hvis indberetningspligtige ikke har foretaget indberetning i indeværende år, men i tidligere år.

SKAT foretager ingen afstemning mellem angivet udbytte og indberetning.

Region København udførte i 2011 et indsatsprojekt for indkomståret 2008, for de selskaber, hvor der er forskel på angivelse og indberetning. Af 68.000 selskaber var der i alt ca. 20.000 selskaber, hvor der var en forskel. Af disse blev 1.500 udvalgt til udvidet kontrol. Projektet medførte, at 160 af de 1.500 selskaber fik en samlet forhøjelse på 58 mio. kr. Projektet førte ligeledes til, at revisorer for nogle af selskaberne blev anmeldt til Revisornævnet, hvor flere af sagerne endte med bøder til revisorerne.

Der har tidligere været problemer med at kunne foretage afstemninger og kontroller, men det er delvis afhjulpet nu. Fra og med 2012 skulle de ikke VP-administrerede selskaber (ikke optaget til handel på reguleret marked og ikke indskrevet i VP) indberette og angive på samme tidspunkt. Fra og med 1. januar 2013 skal de depotførerne (bankerne) for de VP indskrevne selskaber/ investeringsforeninger/investeringsselskaber (optaget-/ikke optaget til handel på reguleret marked) indberette senest en måned efter at de udloddende selskaber/ investeringsforeninger/investeringsselskaber har indsendt deres angivelse. For 2012 kan der for de ikke indskrevne selskaber fortages afstemning mellem angivelse og indberetning.

Afregning Person har hertil oplyst, at "at der også vil kunne foretages afstemning mellem angivelse og indberetning for de indskrevne selskaber/investeringsforeninger mv., men først i perioden efter den 20. januar 2013. Fra og med 2013, vil der kunne foretages afstemning ved udgangen af den efterfølgende måned".

Regnskab 2 har hertil oplyst, at "afstemning skal foretages manuelt for de ca. 75.000 selskaber, som udlodder udbytte ved sammenkøring af forskellige Business Objects universer".

Delkonklusion

Det er SIRs vurdering, at SKAT nu har mulighed for en effektiv kontrol mellem det som selskaberne angiver og det der bliver indberettet om den enkelte udbyttemodtager. Et tidligere indsatsprojekt for de ikke indskrevne selskaber har vist, at der er mange fejl og et væsentligt beløb bliver ikke angivet og betalt. Det er SIRs vurdering at SKAT bør foretage løbende afstemning af angivet udbytteskat og indberetning.

Det er SIRs opfattelse, at der ledelsesmæssigt bør tages stilling til, hvorvidt bestemmelserne for at pålægge dagbøder samt skønsmæssig fastsættelse tages i anvendelse som andre steder i organisationen.

3.7 Organisering og ansvar på udbytteområdet

Ansaret for SKATs proces til håndtering af udbytteskat er delt på flere procesejere. Der er ikke defineret et overordnet ansvar for hele processen.

Regnskab 2 varetager bogholderifunktionen omkring udbytteskat. Kontorets arbejdsopgaver er bl.a. at taste blanketter vedrørende indberetning og angivelse, foretage rykkerprocedure vedrørende manglende indberetninger og angivelser, behandling af ansøgninger om refusion, attestation af skattepligt for danskere med udenlandske aktier, bogholderiopgaven vedrørende udbytte samt kontrol og afstemning af betaling og angivelse mv.

Afregning Person er procesejers på eKapital. Center for eKapital drifter eKapital der omfatter de obligatoriske indberetningspligter efter skattekontrolloven, som ikke er omfattet af eIndkomst. Procesejers for eKapital har oplyst, at eKapital i sin

opbygning er en slags "lagerhotel". Et "lagerhotel" hvor alle oplysninger til brug for fx dannelsen af årsopgørelsen, til brug for servicebilaget, til SKATs automatiske opgørelses- og beregningssystem, til kontrol, til compliance, til brug for indsatsprojekter og afstemning af indkomster, udbytte mv. er samlet. eKapital består af en række delsystemer, der har hver sit afgrænsede oplysningsområde, fx renter, udbytter, køb og salg af værdipapirer, indskud på pensionsordninger. Det er op til brugerne, at hente og anvende de indsamlede data.

SLUT-systemet har adgang til at hente oplysninger i de relevante delsystemer i eKapital i forbindelse med dannelsen og udskrivning af årsopgørelse for personer.

Afregning Erhverv, som er processejer på udbytteangivelsen, varetager opgaven omkring udvikling af forbedrede muligheder for TastSelv, der køres som et projekt i Afregning Erhverv. Formålet med forbedringerne er, at etablere et andet indberetningsflow, således at det bliver lettere at foretage en korrekt indberetning.

Delkonklusion

Det er SIRs vurdering, at der er mange aktører og procesejere for området. Der bør efter SIRs opfattelse etableres et overordnet ansvar (ledelsesmæssig fokus) for hele processen til håndtering af udbytteskat.

3.8 Opfølgning på SIRs undersøgelse af Provenuet fra Kildebeskatning af udlændige – udbytteskat (maj 2010)

SIRs undersøgelse fra maj 2010 viste bl.a.:

- At der ikke foretages afstemning mellem de udbytter som selskaberne angiver og de udbytter som indberettes for udbyttedtagerne.
- At der kun med stor usikkerhed kunne opgøres et tilnærmelsesvist korrekt nettoprovenu fra refusionsordningen ud fra de oplysninger, der var i SKATs systemer.
- At SKAT mangler indberetninger/oplysninger til at kunne opgøre et korrekt nettoprovenu fra refusionsordningen.
- At regnskabs- og IT-systemer ikke i tilstrækkelig grad understøtter en korrekt opgørelse af nettoprovenu fra refusionsordningen.
- At der kan refunderes udbytteskat før skatten er indbetalt/indberettet til SKAT.

SIR anbefalede bl.a.:

- At der blev etableret et overordnet ansvar for hele processen til håndtering af udbyttebeskatningen.
- At der blev etableret et kontrolmiljø, som sikrede at der var overensstemmelse mellem angivelse og indberetning af udbyttedtagere.

På baggrund af revisionsrapporten besluttede Produktionsforum, at nedsætte en arbejdsgruppe, som skulle komme med forslag til administrative og systemmæssige ændringer, der kunne imødegå de uafklarede forhold i rapporten.

Arbejdsgruppen udarbejdede en række forslag til bedre håndtering af udbyttebeskatning. I arbejdsgruppens indstilling til Produktionsforum d. 27. juni 2011 er rapportens konklusioner opsummeret til 2 kerneområder:

1. Der mangler afstemning af den udbytteskat som udbyttemodtagere godskrives i forhold til udbytteskatten.
2. Refusion af dansk udbytteskat til udenlandske udbyttemodtagere og den tekniske behandling heraf mangler revisionsspor.

Ad 1) Manglende afstemning af udbytteskat

Produktionsforum behandlede arbejdsgruppens forslag den 27. juni 2011 og besluttede, at Borger og Virksomheder samt Jura og Samfundsøkonomi arbejdede videre med forslaget om ændring af Kildeskattelovens § 66⁶ samt de heraf følgende procesbeskrivelser og eventuelle feltlåsninger. Det blev endvidere indstillet at arbejde videre med forslaget om tvungen TastSelv.

I bekendtgørelse nr. 1315 af 15. december 2011 om indberetningspligter mv. efter skattekontrollen er der foretaget ændring, således, at fristen for angivelse, betaling og indberetning af udbytte modtagere er blevet den samme. For de selskaber som ikke er indskrevet i Værdipapircentralen er ændringen foretaget med virkning for 2012, mens ændringen for de selskaber/investeringsforeninger/investeringsselskaber, som er indskrevet i Værdipapircentralen er foretaget med virkning fra 2013.

Afregning Erhverv har under denne revision oplyst, at håndteringen af forbedringerne af TastSelv køres som projekt i Afregning Erhverv. Det er ønsket, at den nye løsning for indberetning af udbytte overordnet set bl.a. skal indeholde følgende nye/forbedrede funktioner:

- Et nyt indberetnings flow som gør, at selskabet ved angivelse af udbytte samtidig skal oplyse om udbytte modtager. Løsningen kontrollerer, at der er modtager på hele udlødningsbeløbet, således at der sker en beløbsmæssig afstemning inden indberetning kan foretages. Dvs. ét samlet indberetnings flow mod den nuværende løsnings to indberetnings flows⁷.
- Der udvikles en kladdefunktion, hvor indtastede data kan gemmes, redigeres og indberettes senere.
- Tidligere indberettede udbytte modtagere kan gemmes og hentes frem igen ved nye indberetninger.
- Der registreres årsag for den valgte udbytteprocent, hvis der er valgt en lavere udbytteprocent.

⁶ Når Kildeskatteloven § 66 nævnes, skyldes det at der i indstillingen fra arbejdsgruppen anbefales at angivelsestidspunkt og indberetningstidspunktet skal være det samme.

⁷ Afregning Person har hertil oplyst, at "Denne løsning indeholder alene de ikke indskrevne selskaber i Værdipapircentralen, idet de har fælles pligt (angivelse og indberetning om udbytte modtagere). De øvrige indskrevne selskaber, investeringsforeninger og investeringsselskaber har ikke samme pligt. De har alene pligten til at angive, hvor depotbanken har pligten til at indberette om udbytte modtageren og pligten til at oplyse, hvilke kunder de har med de forskellige skatteprocentsatser, fx 0, 15, 25, 27 osv".

Udviklingen af ny TastSelv-løsning ved angivelse af udbytteskat er i proces. I projektet bliver der nu arbejdet på at kvalitetssikre og præcisere kravspecifikationen, med henblik på at få et mere præcist bud på prisen af fase 1. Projektet har på nuværende tidspunkt alene fokus på at færdiggøre kravspecifikation vedrørende den nye TastSelv-løsning (fase 1).⁸

Hensigten har været, at idriftsætte den forbedrede funktionalitet inden Skattekontoen går i drift. Den nye indberetningsløsning kan imidlertid ikke nå at blive sat i drift inden Skattekontoen sættes i gang efter planen i august 2013. Det forventes, at den nuværende TastSelv-løsning, som er 2 separate spor, for angivelse af udbytte og indberetning af modtagere bliver obligatorisk at anvende med virkning fra 1. juli 2013. Bekendtgørelser herom er i ekstern høring på nuværende tidspunkt. SKAT har oplyst, at der arbejdes hen imod at den nye TastSelv-løsning for angivelse af udbytteskat og indberetning af udbyttmodtagere kan sættes i drift omkring 1. april 2014. Der er dog ikke på nuværende tidspunkt taget endelig beslutning om gennemførelse af projektet efter den nuværende tidsplan.

Ad 2) Refusion af dansk udbytteskat til udenlandske udbyttmodtagere

Af beslutningsprotokollen for Produktionsforum den 27. juni 2011 fremgår, at Produktionsforum blev orienteret om, at der i OECD-regi er etableret en arbejdsgruppe, som arbejder på fælles nettoafregning af udbytte til udenlandske aktionærer. SKAT er med i et pilotprojekt med 7 andre lande, herunder flere store pengeinstitutter.

SKAT har over for SIR redegjort for, at arbejdet i OECD har stået på i flere år. Der er afleveret diverse rapporter og nedsat flere arbejdsgrupper, dels arbejdes der sideløbende i andre regi. EU har et projekt FATCA aftalen med USA om gensidig udveksling af oplysninger vedrørende depoter, konti m.v., som er blevet prioriteret højest. I OECD ligger en brugbar model klar, men det er uklart hvad EU's holdning er til denne. Modellen fordrer, at udenlandske pengeinstitutter skal være med, og det vil kræve IT-udvikling. Tyskland, der har et system som minder om den danske refusionsmodel, ved ikke helt endnu om de vil tilslutte sig modellen. Det er SKATs vurdering, at det først vil være attraktivt for de udenlandske pengeinstitutter at være med, hvis flere lande eller f.eks. et stort land som Tyskland beslutter at tilslutte sig modellen. Sideløbende arbejder SKAT på at udvide nettoafregningsmodellen til flere lande.

Delkonklusion

SKAT har oplyst, at den nye TastSelv-løsning for angivelse af udbytteskat og indberetning af udbyttmodtagere er i proces og der arbejdes hen imod en idriftsættelse omkring 1. april 2014. Når den nye TastSelv-løsning er implementeret vil angivelsen (registrering af indtægten) i højere grad følge betalingen.

Reglerne er nu blevet ændret således, at fristen for at angive udbytteskat og indberette udbytte er den samme, men at det forsat bliver foretaget i to flows.

⁸ Der er pt. ikke taget endelig stilling til tidsplan for udviklingen af den nye TastSelv-løsnings øvrige faser, herunder om der skal være ét samlet indberetningsflow.

Der er i SKAT pt. ikke truffet endelig beslutning om at udvide TastSelv løsningen til ét flow, som arbejdsgruppen lagde op til i indstillingen til Produktionsforum⁹. SIR konstaterer, at SKAT i dag ikke foretager afstemning mellem angivelse og indberetning om udbyttmodtagere. Det er SIRs opfattelse, at nye regler med samme tidsfrist for at angive og indberette, har gjort det væsentligt nemmere at foretage en sådan afstemning. SIR finder det nødvendigt at SKAT foretager afstemning mellem angivet udbytte og indberetning om udbyttmodtagere, fordi angivelse og indberetning fortsat foretages i 2 flows.

SIR konstaterer, at SKAT sammen med andre OECD-lande arbejder på en fælles nettoafregning af udbytte til udenlandske aktionærer og at der ligger en brugbar model klar. SKAT er imidlertid afhængig af at udenlandske pengeinstitutter vil deltage samt at større lande tilslutter sig modellen. Det er SIRs opfattelse, at SKAT har gjort en tilfredsstillende indsats i forhold til at indføre en fælles nettoafregning af udbytte til udenlandske aktionærer.

I undersøgelsen af Provenuet fra Kildebeskatning af udlændige – udbytteskat (maj 2010) anbefalede SIR, at der blev etableret et overordnet ansvar for hele processen til håndtering af udbyttebeskatning. Det er fortsat SIRs opfattelse, at der bør etableres et overordnet ansvar.

SIR har herudover ingen bemærkninger i forhold til opfølgningen af undersøgelsen (maj 2010), samt de tiltag SKAT har foretaget i forhold til Produktionsforums indstilling.

4. Konklusion og bemærkninger

4.1 Konklusion

På baggrund af den gennemførte revision er det *samlet* SIRs vurdering, at forvaltningen på udbytte og royaltymrådet har fungeret *ikke helt tilfredsstillende*.

Overordnet set er det SIRs vurdering at der løbende bliver fulgt op på relevante konti i forbindelse med den månedlige regnskabsgodkendelse. Åbentstående poster bliver løbende undersøgt, således at de kan blive opløst eller placeret de rigtige steder. Det er SIRs vurdering, at de kontroller og afstemninger SKAT udfører i forbindelse med regnskabsgodkendelsen medvirker til at sikre regnskabs rigtighed. Derudover er det SIRs vurdering, at de åbentstående fordringer pr. 31.12.2012 var til stede samt var retskraftige.

Om de initiativer som SKAT har sat i værk som følge af tidligere undersøgelse konstaterer SIR, at den nye TastSelv-løsning for angivelse af udbytteskat og indberetning om udbyttmodtagere er i proces og SKAT har oplyst, at der arbejdes

⁹ I dag foretager de ikke VP-indskrevne selskaber både angivelse af udbytteskat samt indberetning om udbyttmodtagere. For de VP-indskrevne selskaber foretager det depotførende pengeinstitut/VP indberetningen til SKAT, mens selskabet selv angiver udbytteskatten til SKAT. Det depotførende pengeinstitut oplyser selskabet om det beløb der skal angives, da disse selskaber ikke kender sine aktionærerne og dermed det beløb der skal angives.

hen imod, at løsningen kan sættes i drift omkring 1. april 2014. Når den nye TastSelv-løsning er implementeret vil angivelsen (registrering af indtægten) i højere grad følge betalingen.

Reglerne er blevet ændret således, at fristen for at angive udbytteskat og indberette om udbyttmodtagere er den samme, men det bliver fortsat foretaget i to flows. Der er i SKAT pt. ikke truffet endelig beslutning om at udvide TastSelv løsningen til ét flow.

SIR konstaterer, at SKAT i dag ikke foretager afstemning mellem angivet udbytte og indberetning om udbyttmodtagere. Det er SIRs opfattelse, at nye regler med samme tidsfrist for at angive og indberette, har gjort det væsentligt nemmere at foretage en sådan afstemning. SIR finder det nødvendigt at SKAT foretager afstemning mellem angivet udbytte og indberetning om udbyttmodtagere, fordi angivelse og indberetning fortsat foretages i 2 flows.

Det er SIRs opfattelse, at SKAT har gjort en tilfredsstillende indsats i forhold til at indføre en fælles nettoafregning af udbytte til udenlandske aktionærer.

Ved bedømmelsen har SIR ligeledes lagt vægt på følgende:

- SIR finder, at SKATs nuværende måde at indtægtsføre udbytteskat på (angivelser som bliver tastet af Regnskab 2) ikke ligger indenfor de retningslinjer/regler som Budgetvejledningen og Moderniseringsstyrelsen har fastsat. SKAT bør sikre sig, at udbytteskat bliver indregnet indenfor de retningslinjer/regler som Budgetvejledningen og Moderniseringsstyrelsen har fastsat.
- Revisionen har vist, at der i 2012 er sket fejl, hvor ikke alle data i 3S er overført til SAP38, ligesom ikke alle data i eKapital blev overført korrekt til Årsopgørelserne. Fejlene er i begge tilfælde blevet opdaget af anden vej end egentlige afstemning mellem systemer. Det er SIRs vurdering, at de konkrete tilfælde, hvor der er sket fejl i 2012 viser, hvor vigtigt det er, at der bliver foretaget afstemning mellem systemerne. SKAT bør etablere afstemninger eller anden form for kontrol, som sikrer, at alle data leveres nøjagtigt og fuldstændigt mellem systemerne.
- Det er SIRs vurdering, at de tilrettelagte forretningsgange og interne kontroller sikrer en korrekt regnskabsmæssig registrering af refunderet udbytteskat til udlændige.
- Det er SIRs opfattelse, at for refusionsanmodningerne udenfor regnearksordningen bliver grundlaget før udbetaling af refusion vurderet, mens grundlaget under regnearksordningen kun sjældent vurderes. Det er SIRs vurdering, at SKATs kontrol med refusionsanmodninger, der kommer via regnearksordningen ikke er tilstrækkelig. Det er SIRs opfattelse, at Regnskab 2 bør beskrive, hvad der skal kontrolleres/påses inden anmodning imødekommes og i højere grad påse grundlaget for refusion under regnearksordningen. Det er SKATs ansvar at anmodning om refusion, under regnearksordningen, er korrekt inden der foretages udbetaling.

- Det er SIRs vurdering, at selve regnskabsgodkendelsen ikke giver tilstrækkelige informationer og dermed lever op til SKATs *Vejledning regnskabsafslutning – lokale firmakoder*. Derudover er det SIRs opfattelse, at regnskabsgodkendelsen burde nævne større sager, hvor SKAT med stor sandsynlighed risikere at skulle tilbageføre tidligere indtægtsførte udbytteskatter.
- Det er SIRs opfattelse, at der ledelsesmæssigt bør tages stilling til hvorvidt bestemmelserne for at pålægge dagbøder samt skønsmæssig fastsættelse tages i anvendelse som andre steder i organisationen.
- Det er SIRs vurdering, at der er mange aktører og procesejere for udbytteområdet. Der bør efter SIRs opfattelse etableres et overordnet ansvar (ledelsesmæssig fokus) for hele processen til håndtering af udbytteskat.

4.2 Bemærkninger

SIR har under revisionen identificeret forhold, som SIR anbefaler, at SKAT følger op på.

Bemærkningerne, som er indeholdt i rapportteksten er gengivet nedenfor med angivelse af vigtigheden for opfølgning jf. skala i Bilag A.

Afsnit	Bemærkninger	Vigtighed
3.2.	Der er behov for at få fastlagt klare regler for regnskabspraksis. Indregning af indtægter for udbytteskat bør foretages, så de bliver indregnet indenfor de retningslinjer/regler som Budgetvejledningen og Moderniseringsstyrelsen har fastsat.	1
3.7	Der er behov for, at der bliver etableret et overordnet ansvar (ledelsesmæssig fokus) for hele processen til håndtering af udbytteskat.	1
3.3	Der er behov for, at der bliver etableret afstemning eller anden form for kontrol som sikrer, at alle data leveres nøjagtigt og fuldstændigt mellem systemerne.	1
3.6 3.8	Der er behov for at for at foretage afstemning mellem angivelse og indberetning.	1
3.6	Der er behov for, at der ledelsesmæssigt tages stilling til hvorvidt bestemmelserne for at pålægge dagbøder samt skønsmæssigt fastsættelse tages i anvendelse som andre steder i organisationen.	1
3.4	Der er behov for, at SKAT sikrer sig bedre imod, at der ikke sker uretmæssig refusion af udbytteskat.	2
3.5	Der er behov for at justere den månedlige regnskabsgodkendelse, således at informationsværdien øges og den lever op til SKATs <i>Vejledning Regnskabsafslutning – lokale firmakoder</i> .	2
3.4	Der er behov for, at der i forretningsgangene for udbetaling af refusion beskrives, hvad der skal kontrolleres/påses forinden anmodning imødekommes	3

5. Høring

Rapporten har været i høring i Regnskab 2, Betaling & Regnskab, Afregning Person, Afregning Erhverv samt Proces og Administration.

Der er modtaget høringssvar fra Regnskab 2, Betaling & Regnskab, Afregning Person og Afregning Erhverv. Faktuelle præciseringer og bemærkninger er så vidt mulig indarbejdet eller indsat med kursiv i rapporten.

Derudover har Regnskab 2 og Afregning Person afgivet følgende høringssvar (del af høringssvar som er af mere oplysende karakter):

Regnskab 2 har oplyst, *"at når Tast Selv-løsningen, som forventes at blive indført 1. juli 2013 vil det være med de nuværende 2 flows. Der bør derfor fortsat være fokus på at få indført et nyt Tast Selv, som er i et flow"*.

Afregning Person har oplyst, *"at Afregning Person har fokus på, at forbedre muligheder for banker og andre indberetningspligtige til at foretage deres indberetninger. Afregning Person er ved at igangsætte et projekt der skal forny de gamle TS-Tele indberetningsordninger og erstatte disse med FTP-gateway og TastSelv løsninger. Det er tanken at se på om der for hele udbytteområdet kan findes en fælles holdbar løsning der kan tilgodese begge typer af indberetningspligtige (banker og selskaber) om udbyttemodtagerne."*

eKapital har løbende fokus på om der kan tages yderligere tiltag til at sikre en korrekt indeholdelse af udbytteskat (den korrekte udbytteprocent). De seneste tiltag har taget fokus på bankernes kunderegistrering af depoterne, og dermed at sikre at modtageren af udbytteskatten nu også er den type som indeholdelsesprocenten peger på, fx

- *en aktiv virksomhed/selskab mv.*
- *et investeringsselskab, en investeringsforening, et selskab osv.*
- *en person*
- *en person med et depot tilmeldt under den såkaldte VP-ordning*

Ligeledes skal den faktiske indeholdte skat indberettes fra og med 1. januar 2011. Det betyder, at SKAT nu har mulighed for over årsopgørelsen at godskrive den faktisk indeholdte skat, og ikke som nu automatisk at godskrive 27 % for en person, eller en personlig erhvervsdrivende mv.

Siden sidste revisionsrapport har eKapital fået ændret skattekontrolloven således, at der er obligatorisk indberetningspligt om udbytte/udlodning til skattefrie pensionsdepoter samt at der generelt i den obligatoriske indberetning fra depotbanken om udlodning af udbytte, skal indberettes CVR/SE nr. på det selskab, eller den investeringsforening/afdeling udlodningen stammer fra. Sidstnævnte for at angivelsen fra den udlodningen stammer fra kan kobles op mod depotbankernes indberetninger om udbyttemodtagerne, og på den måde at kunne lave en afstemning af de to forskellige indberetninger.

Sidst men ikke mindst, havde eKapital hurtigt ind med som en del af skattereform kataloget med yderligere indberetninger, at kunne få indført en hjemmel til de udstedende selskaber af aktier og beviser, at de meget tidligt i indkomstårets start havde pligt til at fortælle SKAT og depotbankerne gennem VP-indskrivningen, hvem de var af type som udloddende for på den måde at binde administrationen af udbytteopgaven udenfor SKAT sammen med udbytteadministrationen i hele SKAT (Årsopgørelsen og godskrivningen, selskabsselvangivelsen og udbytteadministrationen i Regnskab 2 sammen). Desværre ser det ud til, at dette tiltag ikke lykkedes med virkning fra og med indkomståret 2014, men er udskudt til 2015/2016".



Torben Ersbøll



Lars Kørvell

Bilag A

Konklusion

De konklusioner, som er indeholdt i rapportteksten er gengivet med angivelse af nedennævnte karakterskala, jf. Rigsrevisionens Revisions Standard for årsrevision.

- **Meget tilfredsstillende:** Virksomheden har opfyldt alle væsentlige standarder, og der er ikke behov for forbedringer på de undersøgte områder.
- **Tilfredsstillende:** Virksomheden har opfyldt hovedparten af de væsentlige standarder, men der er enkelte områder, hvor der er basis for forbedringer.
- **Ikke helt tilfredsstillende:** Virksomheden har ikke opfyldt flere af de væsentlige standarder. Der bør foretages forbedringer.
- **Ikke tilfredsstillende:** Virksomheden har ikke opfyldt hovedparten af de væsentligste standarder. Der skal snarest foretages forbedringer.

Bemærkninger

De bemærkninger, som er indeholdt i rapportteksten er gengivet nedenfor med angivelse af vigtigheden for opfølgningen, efter følgende skala:

1. **Væsentlig svaghed:** Dette vurderes som et kritisk problem, som omgående bør vurderes af den ansvarlige direktør for regnskab, da det kan medføre;
 - a. betydelige fejloplysninger i regnskab / bogføring som følge af væsentlige fejl eller mangler og / eller
 - b. overtrædelse af gældende love, regler og retningslinjer.

2. **Betydelig svaghed:** Dette vurderes som et problem, der bør tages hånd om, da det kan føre til;
 - a. unøjagtigheder i regnskab/bogføring og / eller
 - b. mangel på kontrol i den reviderede organisatoriske enhed eller proces

3. **Mindre svaghed:** Dette er et problem af mere formel karakter, hvis løsning vil føre til;
 - a. forbedring af kvaliteten af det reviderede område og / eller
 - b. forbedring af effektiviteten af det reviderede område